

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

UNITED STATES OF AMERICA,  
Plaintiff,

v.

ALEXANDRU BITTNER,  
Defendant.

Case No. 4:19-cv-00415

**DECLARATION OF FORMER REVENUE AGENT  
JOSELYN ALBERS UNDER 28 U.S.C. §1746**

1. My name is Joselyn Albers. I am over 21 years of age, of sound mind, capable and competent of making this declaration, and have personal knowledge of the facts herein stated, based upon my review of the official records of the Internal Revenue Service. I was a Revenue Agent with the IRS for more than 34 years. I retired in January 2018. In approximately 2000, I was a part of the International Group. In approximately 2011, I became a Technical Specialist advising on Swiss bank account compliance. In approximately 2015, I became an FBAR coordinator.
2. As a FBAR coordinator, I reviewed and consulted on FBAR examinations. I also reviewed and approved revenue agents Form 886 reports regarding FBAR examinations. I also reviewed and approved both willful and non-willful FBAR penalty assessments.
3. I am familiar with FBAR reports, filings and examinations. I am familiar with the IRS's Interim Guidance Memo of May 13, 2015 and the Internal Revenue Manual provisions regarding foreign financial accounts and FBARs. I am aware that Interim Guidance Memo of May 13, 2015 and the Internal Revenue Manual mitigation guidelines regarding non-willful FBAR penalties allow the IRS

discretion to propose and assess FBAR penalties in amounts greater than \$10,000 per year. I am aware that Interim Guidance Memo of May 13, 2015 and the Internal Revenue Manual mitigation guidelines regarding non-willful FBAR penalties allow the IRS discretion to propose and assess FBAR penalties in amounts less than maximum of \$10,000 per account violation.

4. I am familiar with the FBAR examination of Alexandru Bitter.
5. I was the FBAR coordinator for the FBAR examination of Alexandru Bittner.
6. I reviewed and approved Revenue Agent Anh Reach's Form 886, Revenue Agent's Report on the FBAR penalties of Alexandru Bittner, attached to this declaration as Government Exhibit 63. I reviewed and approved Revenue Agent Reach's proposed determination that the FBAR penalty assessments against Alexandru Bittner should be \$10,000 per account for 2007-2011 years. See Government Exhibits 62 and 63.
7. I agreed and approved of the FBAR penalty assessments against Alexandru Bittner of \$10,000 per account violation for the 2007-2011 years.
8. I reviewed and approved the FBAR penalty assessments against Alexandru Bittner for the 2007, 2008, 2009, 2010, and 2011 as set forth in Form 13449 attached as Government Exhibit 62.
9. The Internal Revenue Service's decision to assess non-willful FBAR penalties against Alexandru Bittner is not an individual agent's decision but the collective review and decisions of the Agent, Group Manager and FBAR penalty coordinator.



I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 23 day of March, 2020.

  
Joselyn Albers